



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0133 Fort Benton Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,066,584.29	1,066,584.29	0.00	0.00	0.00	0.00
21XX Support Services - Students	18,907.93	18,907.93	0.00	0.00	0.00	0.00
222X Educational Media Services	45,384.10	45,384.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	192,052.51	192,052.51	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,464.84	118,464.84	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	22,184.79	0.00	22,184.79	0.00	0.00	0.00
25XX Support Services - Business	47,314.71	0.00	47,314.71	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	263,165.98	263,165.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	53,164.26	53,164.26	0.00	0.00	0.00	0.00
31XX Food Services	124,667.83	124,667.83	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,567.99	8,567.99	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	31,179.26	31,179.26	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,386.26	0.00	0.00	0.00	3,386.26	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	22,016.01	0.00	0.00	22,016.01	0.00	0.00
Totals	2,017,040.76	1,922,138.99	69,499.50	22,016.01	3,386.26	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,017,040.76					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0307 Fort Benton Public Schls

0134 Fort Benton H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	651,120.91	651,120.91	0.00	0.00	0.00	0.00
21XX Support Services - Students	65,900.13	65,900.13	0.00	0.00	0.00	0.00
22XX Educational Media Services	20,406.55	20,406.55	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	141,756.41	141,756.41	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	39,384.67	39,384.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	128,245.90	33,124.10	95,121.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	220,342.24	220,342.24	0.00	0.00	0.00	0.00
27XX Student Transportation Services	325,355.18	325,355.18	0.00	0.00	0.00	0.00
31XX Food Services	96.24	96.24	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	47,385.22	47,385.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	115,364.45	115,364.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	10,378.27	0.00	0.00	10,378.27	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	3,386.25	0.00	0.00	0.00	3,386.25	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	11,390.04	0.00	0.00	11,390.04	0.00	0.00
Totals	1,780,512.46	1,660,236.10	95,121.80	21,768.31	3,386.25	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,780,512.46					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0133 Fort Benton Elem	Indirect/Direct	69,499.50 / 1,922,138.99	3.62%		
	LE 0134 Fort Benton H S	Indirect/Direct	95,121.80 / 1,660,236.10	5.73%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0133 Fort Benton Elem	0.0491	0.0483	0.0491	0.0452	3.62%
	0134 Fort Benton H S	0.0491	0.0483	0.0491	0.0452	5.73%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0133 Fort Benton Elem	0.0000	0.0000	0.0000	0.0000	
	0134 Fort Benton H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0133 Fort Benton Elem	0.0491	0.0483	0.0491	0.0452	
	0134 Fort Benton H S	0.0491	0.0483	0.0491	0.0452	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0133 Fort Benton Elem	4.33%	
	0134 Fort Benton H S	4.73%	

Line F Average of LE's contained under one School System Code (SS)	2017	SS Reclaasified Rate
0307 Fort Benton Public Schls	4.53%	

Your Preliminary Rate by School System (SS) is:
 This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0137 Big Sandy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	783,877.28	783,877.28	0.00	0.00	0.00	0.00
21XX Support Services - Students	11,332.66	11,332.66	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,861.30	2,861.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	50,456.54	50,456.54	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	51,624.99	51,624.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,406.79	0.00	17,406.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	176,380.48	157,964.62	0.00	18,415.86	0.00	0.00
27XX Student Transportation Services	193,890.83	153,760.83	0.00	40,130.00	0.00	0.00
31XX Food Services	196,397.06	196,397.06	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,191.80	10,191.80	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	11,751.56	11,751.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,015.67	0.00	0.00	5,015.67	0.00	0.00
Totals	1,511,186.96	1,430,218.64	17,406.79	63,561.53	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,511,186.96					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0310 Big Sandy Public Schools

0138 Big Sandy H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	429,779.51	419,682.51	0.00	10,097.00	0.00	0.00
21XX Support Services - Students	31,972.59	31,972.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,884.29	1,884.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	66,598.17	66,598.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	81,394.54	81,394.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,335.70	0.00	25,335.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	168,761.21	158,761.21	0.00	10,000.00	0.00	0.00
27XX Student Transportation Services	155,821.30	122,321.30	0.00	33,500.00	0.00	0.00
31XX Food Services	6,468.54	6,468.54	0.00	0.00	0.00	0.00
33XX Community Services	1,284.32	1,284.32	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	22,304.21	22,304.21	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	56,998.37	56,998.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,009.12	0.00	0.00	27,009.12	0.00	0.00
Totals	1,075,611.87	969,670.05	25,335.70	80,606.12	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,075,611.87					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

Line A				2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**
	LE 0137 Big Sandy Elem	Indirect/Direct	17,406.79 / 1,430,218.64	1.22%		
	LE 0138 Big Sandy H S	Indirect/Direct	25,335.70 / 969,670.05	2.61%		

Line B Preliminary Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0137 Big Sandy Elem	0.0490	0.0401	0.0379	0.0310	1.22%
	0138 Big Sandy H S	0.0257	0.0279	0.0263	0.0310	2.61%

Line C Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0137 Big Sandy Elem	0.0000	0.0000	0.0000	0.0000	
	0138 Big Sandy H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2013	2014	2015	2016	2017
	0137 Big Sandy Elem	0.0490	0.0401	0.0379	0.0310	
	0138 Big Sandy H S	0.0257	0.0279	0.0263	0.0310	

Line E Five Year Average with 5% Discount	LE	2017	LE Reclaasified Rate
	0137 Big Sandy Elem	3.23%	
	0138 Big Sandy H S	2.60%	

Line F Average of LE's contained under one School System Code (SS)		2017	SS Reclaasified Rate
0310 Big Sandy Public Schools	Your Preliminary Rate by School System (SS) is:	2.92%	
	This same rate is applied to both EL and HS in the same SS		

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

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Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0317 Highwood Public Schools

0146 Highwood K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	796,334.74	796,334.74	0.00	0.00	0.00	0.00
222X Educational Media Services	26,966.11	26,966.11	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	131,215.59	131,215.59	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	63,907.66	63,907.66	0.00	0.00	0.00	0.00
25XX Support Services - Business	59,670.77	9,528.97	50,141.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	188,760.95	163,786.95	0.00	24,974.00	0.00	0.00
27XX Student Transportation Services	117,044.18	117,044.18	0.00	0.00	0.00	0.00
31XX Food Services	96,827.43	96,827.43	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,896.19	23,896.19	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	68,882.80	68,882.80	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,205.66	1,271.92	0.00	37,933.74	0.00	0.00
Totals	1,612,712.08	1,499,662.54	50,141.80	62,907.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,612,712.08					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0146 Highwood K-12	Indirect/Direct	50,141.80 / 1,499,662.54	3.34%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0146 Highwood K-12	0.0251	0.0256	0.0264	0.0259	3.34%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0146 Highwood K-12	0.0251	0.0256	0.0264	0.0259	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0146 Highwood K-12	0.0251	0.0256	0.0264	0.0259	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0146 Highwood K-12			2.59%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0317 Highwood Public Schools	Your Preliminary Rate by School System (SS) is:	2.59%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

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Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0324 Geraldine Public Schools

0154 Geraldine K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	838,420.99	826,385.99	0.00	12,035.00	0.00	0.00
21XX Support Services - Students	25,982.00	25,982.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,646.80	12,646.80	0.00	0.00	0.00	0.00
222X Educational Media Services	11,704.31	11,704.31	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	182,338.75	182,338.75	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	1,000.00	0.00	1,000.00	0.00	0.00	0.00
25XX Support Services - Business	53,330.04	15,277.95	38,052.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	233,393.87	233,393.87	0.00	0.00	0.00	0.00
27XX Student Transportation Services	276,494.90	122,494.90	0.00	154,000.00	0.00	0.00
31XX Food Services	91,188.96	91,188.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,358.33	23,358.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,252.34	69,252.34	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,979.66	0.00	0.00	41,979.66	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,591.01	0.00	0.00	1,591.01	0.00	0.00
Totals	1,862,681.96	1,614,024.20	39,052.09	209,605.67	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,862,681.96					

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Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0154 Geraldine K-12	Indirect/Direct	39,052.09 / 1,614,024.20	2.42%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0154 Geraldine K-12	0.0216	0.0212	0.0214	0.0206	2.42%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0154 Geraldine K-12	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0154 Geraldine K-12	0.0216	0.0212	0.0214	0.0206	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0154 Geraldine K-12			2.07%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0324 Geraldine Public Schools	Your Preliminary Rate by School System (SS) is:	2.07%
This same rate is applied to both EL and HS in the same SS		

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0329 Carter Elementary

0159 Carter Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	60,851.06	60,851.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	761.90	761.90	0.00	0.00	0.00	0.00
25XX Support Services - Business	13,806.55	0.00	13,806.55	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,226.73	19,226.73	0.00	0.00	0.00	0.00
27XX Student Transportation Services	334.17	334.17	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,662.99	0.00	0.00	12,662.99	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,754.00	0.00	0.00	1,754.00	0.00	0.00
Totals	109,397.40	81,173.86	13,806.55	14,416.99	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	109,397.40					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0159 Carter Elem	Indirect/Direct	13,806.55 / 81,173.86	17.01%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0159 Carter Elem	0.0888	0.0847	0.0890	0.0974	17.01%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0159 Carter Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0159 Carter Elem	0.0888	0.0847	0.0890	0.0974	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0159 Carter Elem			10.07%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0329 Carter Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

10.07%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0331 Knees Elementary

0161 Knees Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	105,917.77	105,917.77	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,339.23	3,339.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	15,508.06	15,508.06	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	19,733.58	19,733.58	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	43,824.51	0.00	0.00	43,824.51	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,898.96	0.00	0.00	3,898.96	0.00	0.00
9999 Undistributed	8,078.49	8,078.49	0.00	0.00	0.00	0.00
Totals	200,300.60	152,577.13	0.00	47,723.47	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	200,300.60					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0161 Knees Elem	Indirect/Direct	0.00 / 152,577.13	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0161 Knees Elem	0.0003	0.0004	0.0160	0.0223	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0161 Knees Elem	0.0000	0.0000	0.0000	0.0223	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0161 Knees Elem	0.0003	0.0004	0.0160	0.0223	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0161 Knees Elem			0.74%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0331 Knees Elementary	Your Preliminary Rate by School System (SS) is:	0.74%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2016-17 Using FY15 Expenditures

08 Chouteau 0341 Benton Lake Elementary

0171 Benton Lake Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	74,071.26	74,071.26	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	11,502.46	11,502.46	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,782.27	32,782.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,381.96	5,381.96	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	7,002.88	0.00	0.00	7,002.88	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,949.98	0.00	0.00	1,949.98	0.00	0.00
Totals	132,690.81	123,737.95	0.00	8,952.86	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	132,690.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A				<u>2017 Calculated Rate</u>	<u>2017 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0171 Benton Lake Elem	Indirect/Direct	0.00 / 123,737.95	0.00%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0171 Benton Lake Elem	0.0000	0.0000	0.0235	0.0286	0.00%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0171 Benton Lake Elem	0.0000	0.0000	0.0000	0.0286	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
	0171 Benton Lake Elem	0.0000	0.0000	0.0235	0.0286	

Line E Five Year Average with 5% Discount	<u>LE</u>			<u>2017</u>	<u>LE Reclaasified Rate</u>
	0171 Benton Lake Elem			0.99%	

Line F Average of LE's contained under one School System Code (SS)	<u>2017</u>	<u>SS Reclaasified Rate</u>
0341 Benton Lake Elementary	Your Preliminary Rate by School System (SS) is:	0.99%
This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.